

CLUB ACCOUNTS

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CLUB ACCOUNTS

AN ILLUSTRATED SYSTEM FOR
EX-SERVICE AND WORKING MEN'S CLUBS

BY
C. A. HOLLIDAY, A.S.A.A.
INCORPORATED ACCOUNTANT



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P R E F A C E

THE years following the Great War have seen a large number of ex-Service men's clubs added to the list of working men's clubs registered under the Industrial and Provident Societies Act, 1893. The success or otherwise which has attended the development of individual clubs has often been largely, if not entirely, governed by the measure of care and skill that has been brought to the keeping of the financial records. Good accounting is a valuable aid to management and control, and club members will do well at their general meetings to take a little thought, when appointing their committee and officers, as to the qualifications of the candidates for the posts for which they seek election.

I wish to thank the United Services Fund for permission to use specimen pages from their Club Account Books. It should be noted that these books are supplied only to ex-Service men's clubs. (See footnote on page 2.)

C A H.

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CLUB ACCOUNTS

CHAPTER I

INTRODUCTORY

THERE is no lack of voluntary assistance in the ex-Service and working men's movement. While, however, many are willing to help, there are posts which are difficult to fill satisfactorily, unless the candidates possess some particular technical qualification. Among these is the office of honorary treasurer, who should possess something more than a rudimentary knowledge of how to keep accounts. These notes are offered in the hope that some little contribution may be made towards reducing the number of clubs whose accounting may be open to adverse criticism by the Registrar of Friendly Societies, and also to assist the willing worker who may undertake the duties of honorary treasurer of a club, and who may feel that a little more light on the details of his work would be helpful.

It is not possible here to attempt any explanation of elementary book-keeping principles. A working knowledge of double-entry is assumed, and book-keeping terms in general use have been used as tending to brevity in explanation.

Neither are any lengthy detailed explanations given in the text on the technicalities of balancing, as the application of the book-keeping theory to any given problem is more readily illustrated by examples.

In the illustrations given, an endeavour has been made, so far as is consistent with economy of space, to cover the working from the commencement of the financial year to the completion of the annual accounts at its termination.

The method of account-keeping illustrated, is based on

the standard set of books designed by the United Services Fund¹ for the use of clubs, and with reference to the final accounts and statements required to be filed by clubs registered under the Industrial and Provident Societies Acts, 1893 to 1928.

It is hoped they may be of assistance to the voluntary worker who may undertake the duties of honorary treasurer, by simplifying his work, by reducing the time necessary for the keeping of accurate and lucid financial records, and by enabling him, at frequent and regular intervals, to watch the progress of the club, without adding to the work his task demands.

No attempt is made to cover questions of general administration, except so far as they affect the book-keeping, and therefore only the books used for purely book-keeping records are dealt with, namely, Cash Book, Petty Cash Books, General Ledger, Personal Ledger, Subscription Receipt Books (including British Legion Stamped Receipts) and General Receipt Book.

In addition to the actual books, certain other forms will be found convenient and will simplify the honorary treasurer's work. These are illustrated, and their use described at the appropriate stages.

¹ The set of books published by the United Services Fund for the use of ex-Service men's clubs may be obtained by such clubs from the headquarters of the Fund, 29 Cromwell Road, London, S W 7. The set comprises the following books, which may be obtained separately if desired:

FOR USE OF THE STEWARD

- 1 Cash Takings Book
- 2 Goods Received Book
- 3 Allowance Book

FOR USE OF THE SECRETARY

- 4 Order Book
- 5 Subscription Book
- 6 Subscription Receipt Book
- 7 General Receipt Book
- 8 Minute Book

FOR USE OF THE TREASURER

- 9 Cash Book
- 10 Petty Cash Book
- 11 Stocktaking Book
- 12 Ledger

It is assumed in the illustrations given that the club is a going concern. In the case of a new club, any special difficulties which arise will be in connection with the capital arrangements and the expenditure incurred in equipping and launching the club. These matters do not come within the scope of these notes.

CHAPTER II

COMMENCEMENT OF FINANCIAL YEAR

On the completion of the previous financial year a Balance Sheet will have been drawn up, and the books closed in accordance therewith. The open balances to be brought forward to the new year will be those appearing in the Balance Sheet. The Balance Sheet, as set out in the Annual Return, may be taken for the purpose of illustration (see pp 6 and 7).

The figures (given opposite) will appear in Trial Balance form as shown:

These balances may conveniently be grouped in the manner indicated for the purpose of opening the books.

Accounts for the balances in the first group, being those of a capital, personal or special nature, will form the opening entries for the accounts in the General Ledger, with the exception of the bank balance, which will be the opening entry to the debit of the Cash Book.

Special treatment is accorded to the balances in the second group, which relate entirely to income and expenditure. These are current accounts for expenses or purchases and will be due for payment in the early New Year. It will be sufficient if the payments are recorded in the Cash Book, and a total inserted showing that the balances have been brought into the books.

The payments made will be in respect of purchases and expenses arising in the old year, and should not be included in the totals of the respective columns as part of the new year's figures. The Cash Book should therefore be ruled off and the balance brought down on completion of these entries.

In addition to the accounts relating to the previous year's transactions which have been rendered in the early New Year and which have been introduced into the books as above, there will be certain others which relate to the

OPENING TRIAL BALANCE
1st January, 1927

III. BALANCE SHEET

CAPITAL AND LIABILITIES			ASSETS, ETC.		
	£	s	£	s	d.
Share Capital—					
Amount issued					
Amount paid up					
Due to Creditors for Loans and Interest, viz.—					
Deposits					
Mortgages on Club Premises					
Loan Stock	176	9	2		
Other Loans					
Bankers' Overdrafts					
Total	.				
Other Liabilities, viz.—					
Balance due to Treasurer (or other Officer), as per Account I					
Guarantee Deposits					
Value of Stock of Refreshments, etc., as per Account II (A)					
Value of Club Premises					
Cost Value					
Depreciation					
Value of Furniture and Fittings					
Cost Value					
Depreciation					
Value of Games, etc.					
Investments, viz.—					
Land and Buildings					
Mortgages					
Industrial and Provident Societies—					
Shares					
Loans and Deposits					
Other Securities (to be specified)—					
Shares—					
State Nominal Value of Stocks, etc					

14	5	—	105	6	7
-----------	----------	----------	------------	----------	----------

14	5	—	1896	18	5
-----------	----------	----------	-------------	-----------	----------

14	5	—	671	12	8
-----------	----------	----------	------------	-----------	----------

14	5	—	1224	5	9
-----------	----------	----------	-------------	----------	----------

14	5	—	961	7	—
-----------	----------	----------	------------	----------	----------

14	5	—	377	10	4
-----------	----------	----------	------------	-----------	----------

14	5	—	583	16	8
-----------	----------	----------	------------	-----------	----------

Suspen ^s Account—								
United Services Fund								
Amount owing by Society—								
For Refreshments	296	5	6					
For Management Expenses	126	—	11					
For—								
Subscriptions <i>in advance</i>	915	9						
British Legion	6	1	2					
Children's Party Fund	44	15	9					
Lettings <i>in advance</i>	11	18	3					
Total					1394	17	4	
Balances of Profit and Reserve, <i>viz.</i> —								
Balance of Profit unappropriated and carried to next year, as per Account II (C).	70	8	8					
Reserve Funds, <i>viz.</i> —								
General				Fund	1200	—		
Fund				Fund				
Fund				Fund				
Total					1270	8	8	
Balance of Loss carried to next Year, as per Account II (C)								
Total	\$	2856	—					
		2						
Total	£	2856	—					
		2						

CLUB ACCOUNTS

TREASURER'S CASH BOOK

RECE

COMMENCEMENT OF FINANCIAL YEAR

9

IPTS

Folio 1

Sundries															Daily Total			Paid to Bank		
<i>£</i>	<i>s</i>	<i>d</i>	<i>£</i>	<i>s</i>	<i>d</i>	<i>£</i>	<i>s</i>	<i>d</i>												
																		536	5	4

CLUB ACCOUNTS

PAY

Date	Particulars	Voucher Number	Paid by Cheque	Bar	Billiards and Games
1927 Jan 11	December Accounts—				
	British Brewery, Ltd	1	£ 109 14 9	£ 109 14 9	
	Botting Stores, Ltd	2	13 2 —	13 2 —	
	Distillery Co., Ltd	3	72 13 —	72 13 —	
	Mineral Water Co., Ltd	4	46 9 9	46 9 9	
	Tobacco Distributors, Ltd	5	11 6 1	11 6 1	
	A Baker	6	3 9 7	3 9 7	
	B Butcher	7	7 18 5	7 18 5	
	General Stores, Ltd	8	30 8 10	28 16 5	
	Dairy Company	9	2 15 6	2 15 6	
	Sports Supply Association	10	3 9 3		3 9 3
	Rent—Dec Quarter		£ 56 5 —		
	Less Income-tax		22 10 —		
		11	33 15 —		
	Income-tax Schd A—				
	Club		£ 22 10 —		
	Extensions		2 5 —		
		12	24 15 —		
	Coal and Coke Co	13	6 4 6		
	Gas Co	14	4 16 2		
	Electricity Supply Co	15	45 — —		
	Water Board	16	2 10 7		
	Ironmonger & Co	17	15 6		
	W C and I Union	18	1 10 —		
	Stocktaker	19	1 12 6		
			422 6 5	296 5 6	3 9 3
	Balance carried forward		113 18 11		
				536 5 4	

COMMENCEMENT OF FINANCIAL YEAR

II

MENTS

Folio I

Newspapers, etc.	Salaries and Wages	Rent, Rates, Taxes, Insurance, Telephone	Coal, Gas, Electric Light	Printing, Stationery, and Postages	Repairs and Renewals	General Expenses								
f	s	d	f	s	d	f	s	d	f	s	d	f	s	d
1 12 5														
			33 15											
			22 10											
			2 5											
						6 4 6								
						4 16 2								
						45 - -								
						2 10 7								
									15 6					
										1 10 -				
										1 12 6				
1 12 5			58 10 -			58 II 3				15 6			3 2 6	

CLUB ACCOUNTS

TREASURER'S CASH BOOK

RECE

COMMENCEMENT OF FINANCIAL YEAR

T3

IPTS

Folio 2

I	5	-	I	-	2	9	9	2	9	9	20	I3	I0	I2	I7	I1	33	I1	9	6
2	I7	6	9	-	4	I5	-	I2	6	5	66	8	2	493	I3	7	607	I2	6	

CLUB ACCOUNTS

PAY

Date	Particulars	Voucher Number	Paid by Cheque	Bar	Billiards and Games	Newspapers, etc
1927 Jan 1	Insurance Brokers	20	£ 10 13	s 8	d	
	A B's a/c for Children's Pty	21	24	s 3	d	
	C D's do do	22	15	-	1	
3	Trsr £ 14 3 -					
	P C Stwd 1 - 2		PCB	15 3	2	
10	do 12 1 2		PCB	16 16	4	
	4 15 2		PCB	18 18	3	
17	do 18 5 5		PCB	18 18	3	
	12 10		PCB	19 7	9	
24	do 15 6 4		PCB	11 17	11	
	4 1 5		PCB			
31	do 11 6 -		PCB			
	11 11		PCB			
Feb 8	Treasurer for month per					
	Steward for month per					
	January Accounts—					
	British Brewery Co, Ltd	23	78 11	1	78 11	1
	Bottling Stores, Ltd	24	17 8	6	17 8	6
	Distillery Co, Ltd	25	69 19	10	69 19	10
	Mineral Water Co, Ltd	26	27 14	10	27 14	10
	Tobacco Distributors, Ltd	27	9 15	11	9 15	11
	A Baker	28	1	9 2	1	9 2
	B Butcher	29	15	-	4 18	4
	General Stores	30	25	6 -	23 2	8
	Dairy Company	31	2	16 10	1 11	4
	Telephone	32	3	6 5		
	Coal and Coke Co	33	9	5 4		
	Legion Press	34	10	- 7		
	Ironmonger & Co	35	30	8 6		
	Stocktaker	36	1	12 6		
	Piano Tuning	37	1	18 -		
	'Xmas Bonus—Staff	38	7	- -		
	British Legion Branch	39	6	1 2		
	Performing Rights Socy	40	5	5 -		
	Transfer to Deposit	—	100	- -		
	Carried forward		555 5 1	235 19 2	4 1 2	1 11 4

COMMENCEMENT OF FINANCIAL YEAR

15

MENTS

Folio 2

Salaries and Wages			Rent, Rates, Taxes, Insurance, Telephone			Coal, Gas, Electric Light			Printing, Stationery, and Postages			Repairs and Renewals			General Expenses			Entertainments			General Ledger Accounts			
f	s	d	f	s	d	f	s	d	f	s	d	f	s	d	f	s	d	f	s	d	f	s	d	
10	13	8	Annual	Prem	iu	ms												GL	15		39	8	4	
62	3	-							5	-	5				1	15	-	2	3	6	Club	Dinner	do	
												4	5	8	1	7	2	1	7	2				
																		10	1	8	do	do	do	
			3	6	5													12	-					
				9	5	4			10	-	7				30	8	6		1	5	6			
																		12	-					
																		18	-					
																		5	5	-				
																		GL	13		6	1	2	
																		GL	20		100	-	-	
69	3	-	14	-	1	9	5	4	15	1	-	30	8	6	14	16	2	15	9	10	145	9	6	

new accounting period These will be paid at the same time as the foregoing, but should form the first entries in the Cash Book on commencing the new work. No differentiation of this kind will be necessary from month to month during the year, but the point will, however, arise again on preparing the books for balancing at the date of the annual accounts, and is further dealt with in Chapter IV below Folios 1 and 2 of the Cash Book show the position after these entries have been made, the first three entries on the payments side of folio 2 being on account of bills rendered prior to the new year but not applicable to the trading of the old period.

Cash in Hand.

Reference may here be made to the treatment of cash in hand It should be an inflexible rule that all moneys received are paid into the bank account intact In order to provide for change in the bar tills and for cash disbursements, cash floats should be established and permanently maintained, standing as balances in the General Ledger This point is developed further in Chapter III with reference to the Petty Cash Books

CHAPTER III

CURRENT WORK

THE books having been opened, the actual routine work may be considered Except for relatively few special matters, this will be concerned practically wholly with income and expenditure, and can be centred almost entirely on the Cash Book It will be convenient to consider the two sides separately

Cash Book Debits—Income.

The points for consideration may be stated shortly as follows—

- (i) Sources of income
- (ii) First record
- (iii) Check for accuracy
- (iv) Secondary book-keeping operations

(i) SOURCES OF INCOME

The following headings may, for the purpose of illustration, be assumed as representative of the sources from which cash will be received

- (a) Entrance fees
- (b) Subscriptions
- (c) Rules
- (d) Bar takings
- (e) Games
- (f) Entertainments
- (g) Automatic machines
- (h) Sundries
- (i) Rents from lettings.

Items (a) to (g) can be treated on a cash takings basis Items under (h) will call for individual treatment Items under (i) will be in settlement of personal accounts

The initial record of receipts under (a), (b), and (c) will be made in the Subscription Receipt Books (including

British Legion Stamped Receipt Book for supplementary receipts from "A" members), and in the General Receipt Book for items (i) and possibly (h)

(ii) FIRST RECORD

It will be found convenient in administration if one officer of the club only is responsible for the receipt and banking of all cash. Such an arrangement prevents overlapping and misunderstanding.

The steward, by reason of his constant attendance on the premises, is best situated to carry out this duty. At the close of the day, or certainly not later than early the next morning prior to the opening of the club, he should make up his day's takings, for which he will require the following additional forms, viz —

Daily Cash Takings Sheets (page 19).

Subscriptions Received Sheets (page 20).

The steward will first list on the Subscriptions Received Sheet the receipts of subscriptions, entrance fees, and payments for rules, as shown by the Subscription Receipt Books (including the British Legion), and will enter the total in the Daily Cash Takings Sheet.

He will record separately on the Daily Cash Takings Sheet any sundry special and rental items received, as appearing in the General Receipt Book.

If the automatic machines have been cleared he will have received with the cash a note of the amount due to the club. This sum will be duly entered in the Daily Cash Takings Sheet.

Sums from entertainments will have been handed to him by the responsible committee-man, supported by such documentary details as have been adopted by the committee, showing the amount received.

Billiards receipts will be recorded on the Billiards Sheets (any of the ordinary forms in general use in clubs) on which the games are booked.

Visitors' Fees, if any, will be as shown by the Visitors'

CURRENT WORK

19

DAILY CASH TAKINGS

Date	28/12/27			29/12/27			30/12/27		
	f	s	d	f	s	d	f	s	d
Entrance Fees					1	-			
Subscriptions		1	6		4	6		7	-
Rules					9				
Bar	17	19	1	6	10	6	8	7	10
Games		3	-		2	6		4	-
Entertainments							3	7	6
British Legion—Entrance Fees								1	-
Subscriptions						9		3	
Sundries—									
Visitors' Fees for Quarter					2	9	9		
Automatic Machines	2	10	5	1	15	3			
Lettings Ledger Accounts—	Folio								
Lawn Tennis Club	23	2	2	-					
Trades Council	19	2	6						
Rotary Club	57	10	-						
N C Union	40				2	6			
County Referees	56				3	-			
				£23	8	6			
							£11	10	6
							£12	7	7
Amount Banked							£47	6	7

Entered C B Folio 13

*Form 11 in by 8 in punched in left-hand margin for ordinary commercial
"Arch" file*

SUBSCRIPTIONS, &c RECEIVED YEAR ENDED 31ST DECEMBER, 1927

Carried forward

Form 11 is by 8 m punched in left-hand margin for ordinary commercial "Arch" file

Book, though, if small, they may be held in hand and accounted for at regular intervals, less frequent than from day to day

The Bar figure will be the balance of cash takings

(iii) CHECK FOR ACCURACY.

Subscriptions, Entrance Fees, and Rules (a) to (c) Errors or failure to account for these will affect the individual member, and will give rise to inquiry

Bar (d) A regular monthly stocktaking should be carried out by an independent stocktaker employed by the club, and his report should be regularly seen and considered by the house committee. It may be here noted that records are no substitute for management. If the abuses to which clubs are so susceptible are to be avoided, the managerial duties devolving on members of the committee must be rigidly observed, and a regular and careful examination of the stocktaker's report is among those of the first importance

Billiards (e) The record of table bookings will show the amount due to be received under this heading

Entertainments (f) The Entertainments Committee should report to the main committee the result of their activities, and the honorary treasurer should see that the sums paid in agree with the records of the Entertainments Committee

Automatic Machines (g) The statement given by the owner's agent will vouch these items

Sundries (h) These are generally capable of specific identification

Receipts from Lettings (i). Accounts will be subject to supervision and inquiries will arise in respect of overdue accounts

Payments to Bank The treasurer should arrange with the bank to forward the Pass Book to him weekly under sealed cover, and check the amounts credited against the Cash Book entries raised from the steward's Daily Cash Takings Sheets.

(iv) SECONDARY BOOK-KEEPING OPERATIONS

Daily Cash Takings Sheet The totals will be recorded in the Cash Book under their respective headings. Bankings will be shown as made.

It will be found convenient to arrange that one day's takings appear on each line and the complete month on the one page.

Members' Subscriptions These will require to be recorded in the Subscription Register (See p 29)

Special Items These may require to be credited in detail to the appropriate accounts in the General Ledger, the folio being shown on the Daily Cash Takings Sheet, or, as in the illustration, they may be summarized and dealt with in total on closing the books at the end of the year.

Rents These will be credited in detail to the personal accounts in the Lettings Ledger, the folio being shown on the Daily Cash Takings Sheet. See page 32 for details of this Ledger.

Cash Book Credits—Expenditure.

The points for consideration here may be shortly summarized as—

- (i) Nature of payments
- (ii) Check for accuracy
- (iii) First record
- (iv) Secondary book-keeping operations.

(1) NATURE OF PAYMENTS

The payments to be made fall within the following groups—

Purchases on Refreshment Account, etc

Management expenses, etc.

Special payments

Accounts will normally be rendered monthly for goods supplied. Management expenses will be payable monthly or quarterly by cash or cheque according to their nature.

(ii) CHECK FOR ACCURACY

Accounts rendered by tradespeople and other creditors should be checked with the record of goods received where applicable, or otherwise examined, and approved for payment by the responsible sub-committee, endorsed to that effect, and passed to the honorary treasurer for payment

(iii) FIRST RECORD

The honorary treasurer will save himself much work if he is able to dispense with personal ledger accounts for trade creditors

In the case of accounts payable by cheque, the accounts having been duly approved, cheques will be drawn and attached to the respective accounts in readiness for signature at the next Finance Committee meeting

It will be found a convenient practice to arrange for the Finance Committee to meet, say, two days prior to the main committee, in order to consider the financial statement due to be laid before the main committee

This statement should be regularly and carefully prepared, and a standard routine should be adhered to in its preparation and in the payment of accounts

A statement in the form shown (page 24) will provide a continuous record for the committee and will constitute authority for the honorary treasurer for his disbursements

It should be a general principle that all payments are made, so far as possible, by crossed cheques—cheque forms with printed crossings being used.

Certain payments, chiefly wages and sundry small amounts, will be made in cash Reference has already been made to cash floats established for this purpose The Petty Cash Books should be opened with the floats allotted for such expenses In the illustration separate floats are allotted to the steward and the honorary treasurer, and separate Petty Cash Books are kept

A cheque book containing uncrossed forms should be

CLUB ACCOUNTS

MONTHLY REPORT OF FINANCE COMMITTEE
8TH FEBRUARY, 1927

To 31st January, 1927 Balance as per last Statement brought forward Add Cash receipts—January	£	s	d	£	s	d	£	s	d
							536	5	4
							493	13	7
							1,029	18	11
Less Cheques approved at last meet- ing Petty Cash cheques for month to be approved				472	8	5			
	15	3	2						
	16	16	4						
	18	18	3						
	19	7	9						
	11	17	11	82	3	5	554	11	10
Balance as per Cash Book—31st January, 1927							£475	7	1
Balance as per Pass Book Add Amount not credited (31st Jan., 1927)				465	3	6			
				22	1	6			
	487	5	—						
Less Cheques not presented (P C)				11	17	11			
							£475	7	1

January Accounts for approval

British Brewery, Ltd	78	11	1						
Bottling Stores, Ltd	17	8	6						
Distillery Co., Ltd	69	19	10						
Mineral Water Co., Ltd	27	14	10						
Tobacco Distributors, Ltd	9	15	11						
A Baker	1	9	2						
B Butcher	15	—	—						
General Stores	25	6	—						
Dairy Company	2	16	10						
Telephone	3	6	5						
Coal and Coke Co	9	5	4						
Legion Press	10	—	7						
Ironmonger & Co	30	8	6						
Stocktaker	1	12	6						
Piano Tuning	1	18	—						
Xmas Bonus to Staff	7	—	—						
British Legion	6	1	2						
Performing Rights Society	5	5	—						
							£322	19	8

Approve transfer to Deposit Account

£100 — —

kept solely for petty cash drawings. Each week the Petty Cash Books should be totalled and a cheque drawn for the exact amount expended during the previous week, and the cash floats thus restored to the standard amount

A general authority for the drawing of this weekly reimbursement cheque should be originally given by the main committee, as the amounts will be due to be drawn in advance of the approval of the Finance Committee's report. The amount authorized should be restricted to, say, £25 weekly or such sum as experience shows will cover normal requirements. The amounts so drawn should be duly approved with the financial report at the next main committee meeting.

As soon as the approval of the main committee has been received, the cheques can be entered in the Cash Book and dispatched, the payments being extended to the appropriate columns. The petty cash cheques for the month may have been entered as drawn, but here the extension should not be made until the last cheque for the month has been entered. The total petty cash expended during the month, as shown by the Petty Cash Books, and which will agree with the total of the cheques drawn, may be extended to the appropriate columns, and no further entries are necessary in respect of these disbursements.

(iv) SECONDARY BOOK-KEEPING OPERATIONS.

Special payments will require to be posted in detail to the debit of the appropriate accounts in the General Ledger.

Subsidiary Matters.

General Progress The monthly accounts will be paid in the month succeeding that to which the charge relates. If these payments are entered in the Cash Book on the page opposite to the takings of the previous month, a

CLUB ACCOUNTS

**TREASURER'S PETTY CASH BOOK
RECEIPTS**

PAY

MENTS

comparison of the totals of the two sides of the Cash Book folio will give a rough indication of the trading results from the beginning of the financial year up to the end of any given month

Vouchers for Payments The entries on the payments side of the Cash Book should be numbered consecutively in pencil Upon the receipted account being returned by the payee, the number can be inked in and the account correspondingly numbered and filed in its proper order in readiness for audit.

Payments for which vouchers have not been received will be readily indicated by any number not inked in, and the matter should be followed up.

Separate files should be kept for the two sets of petty cash vouchers, these being numbered independently from one another and from the main Cash Book vouchers.

Pass Book The payments into the bank will have been checked with the Pass Book weekly, and the petty cash and monthly cheques should be duly checked off, and a reconciliation statement prepared for inclusion in the monthly financial statement

The foregoing Cash Book details will cover the greater part of the routine work devolving upon the honorary treasurer during the year

Certain other subsidiary matters call for further consideration These are members' subscriptions and charges for lettings

Members' Subscription Register.

The keeping of a Subscription Register, as every honorary secretary and honorary treasurer knows, entails voluminous detailed entries From experience in this matter, it is strongly recommended that the Members' Subscription Register be kept in card index form A convenient form of card is illustrated opposite

The daily record of subscriptions received will require to be transferred to the cards The method is indicated in the illustration.

"A" MEMBERS' REGISTER CARD

6 George's	5 Market Square London				(A) Legion			
	No — 1569 —	E. F.	1s	1s	Sub Due	Cash	Sub Due	Cash
	Date of Entry 27/11/27	Rules	9d	9d	b/f	-	-	-
					January	9	9	9
					February	9	9	9
					March	9	9	9
					April	9	9	9
					May	9	9	9
					June	9	9	9
					c/d	4	9	9
						9	3	3
					b/d	4	9	9
					July	9	9	9
					August	9	9	9
					September	9	9	9
					October	9	9	9
					November	9	9	9
					December	9	4	3
					c/f	4	6	-
						9	—	—

"B" MEMBERS' REGISTER CARD

1927	31 High Street London				(B) Non-Legion			
	No — 184 —		Date of Entry 6/10/21		E. F.		1s	1s
	Rules	9d	Sub Due	Cash	Sub Due	Cash	9d	9d
1928					b/f	-	-	-
					January	9	9	9
					February	9	9	9
					March	9	9	9
					April	9	9	9
					May	9	9	9
					June	9	9	9
					c/d	4	9	9
						9	3	3
					b/d	4	9	9
					July	9	9	9
					August	9	9	9
					September	9	9	9
					October	9	9	9
					November	9	9	9
					December	9	4	3
					c/f	4	6	-
						9	—	—

Card 5 in by 5 in printed on reverse side for two further years Filed in alphabetical order Different coloured cards for "A" and "B" members

Note The Application Forms duly numbered and filed will provide a numerical index to numbers

Record Sheets for posting in the club can, if desired, be marked up from the Subscriptions Received Sheets A monthly examination of these record sheets or of the cards will be sufficient to keep track of arrears.

Rents and Lettings.

Bookings for rooms should be entered at once in a diary kept solely for this purpose This will prevent overlapping and serve as a guide to the steward in preparing rooms

As the due dates arrive bills will be rendered These bills should be entered in a Lettings Day Book (page 31)

The name and amount will be sufficient, as details will be given in the diary and/or in the duplicate copy of the bill rendered The individual items should be debited to the accounts of the parties concerned in the Lettings Ledger The United Services Fund Ledger can be readily adapted for this purpose (page 32)

The total lettings will require to be credited to the Rents Receivable Account in the General Ledger The cash receipts from bills paid, as recorded on the Daily Cash Takings sheets will be credited in detail to the respective personal accounts in the Lettings Ledger. (See also page 22)

Sectional Balancing.

A very useful extension of the book-keeping principle can be introduced by opening a Lettings Ledger Control Account in the General Ledger. The total of lettings charges as shown by the Lettings Day Book will be debited to this account, and the total cash shown as received in the Cash Book on account of lettings (which need only be actually *posted* at the end of the year) being deducted from the total to be debited will give a figure equivalent to the total balances outstanding on the Lettings Ledger at any given time

LETTINGS DAY BOOK

Date	Invoice No	Name	Ledger Folio	Folio 1	Folio 2	Folio 3	Folio 4	GL
Jan 1	308 309 310 4	Lawn Tennis Club Beekeepers' Association Citizens' Union	23 34 40	£ 2 12 10	s 6 - 6	d 6 - 6	s 6 - 6	d 6 - 6
Feb 1	341 342 343	Cricket Conference C M S Trades Council	27 38 19	-	5 10 3	- 6 6	59 11	7
(Dec) 29	561 562 563	Referees' Association Rotary Club Social Club	56 57 51	5 10 13	- - 6	5 10 6	62 - 62	10 - 10
							£ 474	3 6

LEDGER

LAWN TENNIS CLUB

Account No 23

A little additional skill is required in the management of a control account of this kind, but it has advantages as an aid to balancing which render its adoption desirable. The account is included in summary form in the General Ledger Accounts illustrated.

CHAPTER IV

ANNUAL BALANCING AND ACCOUNTS

SOME measure of book-keeping skill is necessary in drawing the totals together and in preparing the accounts and closing the books. The following suggestions are made on the assumption that such familiarity with book-keeping principles is available, as certain short cuts are adopted which will materially reduce the clerical labour involved in preparing the accounts. They will also give, at the same time without extensive additional work, such figures as are required for the Return to the Registrar.

At the 31st December the cash takings for the month and the petty cash expenditure for December will have been entered as part of the normal current work, and the totals of the Cash Book should be inserted at this point (See C.B., folio 13.)

In addition to the foregoing, the accounts payable in respect of December purchases and expenses will be outstanding and must be introduced. Certain other accounts relating to the New Year will also have been received.

These outstanding accounts, which will have been approved in the ordinary manner, should be sorted as between those relating to trading and expenses in respect of the *current* year and those in respect of the *coming* year. The former only should now be entered, the final totals completed, and the Cash Book balanced. (See C.B., folio 14.)

The remaining accounts due for payment this month, being those relating to the New Year, will be entered after the final balancing has been completed, as the first items in the new period (See also Chapter II, C.B., folio 2.)

Trial Balance.

All the detailed postings, including the totals of the Cash Book columns, having been completed to this point,

FIRST TRIAL BALANCE
31st December, 1927

Ledger A/c No								Dr			Cr		
		f	s	d	f	s	d	f	s	d	f	s	d
1	Share Capital										18	3	-
2	5% Loan Stock										155	-	-
3	Interest on Loan Stock				6	17	6				900	-	-
4	United Services Fund												
5	Leasehold Premises							1,548	18	5			
6	Adaptation of Premises				347	-	-						
7	Furniture & Fittings					988	10	6					
8	Depreciation Account—										579	11	8
	Leasehold Premises										92	1	-
	Adaptations										377	10	4
9	Suspense Account—												
	Deposit	1	-	-									
	Rates in advance	25	-	-		26	-	-					
10	Cash Floats							40	-	-			
11	Lettings Ledger Balances							37	7	6	3	2	6
12	Rents Receivable										473	15	-
13	British Legion Branch										9	6	11
14	Subscriptions										109	19	1
15	Children's Party Fund										54	5	-
16	Bar Account										1,137	9	9
17	Income and Expenditure Account—Trading												
18	Income and Expenditure Account—Appropriations							1,160	13	4			
19	General Reserve Account										65	4	8
20	Deposit Account										1,200	-	
C B													
14	Balance on Current A/c—												
	As per Cash Book	120	1	8									
	Add Accounts entered but not paid—Final C B												
	Total £4,870 12 6												
	Less Total to												
	31 Dec , '27 4,470 15 11	399	16	7									
	Accounts not paid as above—										519	18	3
	For Refreshments	280	18	3									
	,, Management Expenses	118	18	4									
											399	16	7
											£5,575	5	6
											£5,575	5	6

a Trial Balance may be extracted at this stage and will appear as given on page 35

Apportionments.

Practically the only apportionments necessary will be for Rates and Loan Stock Interest. Unless there is any radical change they will be off-set by the reserves brought forward from the previous year. If there is any special change the simplest course is to deal with them through the medium of a ledger account. In the illustration, in the case of Loan Stock Interest, the postings are made through a ledger account, while the apportionment for three months' rates paid in advance appears in the Suspense Account as unchanged from the previous year.

Additional Schedules.

Additional schedules will be required of the balances on the members' subscriptions cards and of the Lettings Ledger balances, the total of which will agree with the balance on the Lettings Ledger Control Account. The open accounts in the Lettings Ledger should be ruled off and the balances brought down as shown in the example on page 32. The schedule of the Lettings Ledger balances is a simple list and is not illustrated. No further figures arise in connection with the Lettings Ledger unless a reserve is required for bad debts, or any accounts are to be written off as irrecoverable. Unless large figures are involved, it is suggested that reserves should not be introduced, as leading to unnecessary complications, and that irrecoverable balances be dealt with as debits to the Rents Receivable Account.

Members' Balances.

A summary of the members' cards should be prepared in the form given opposite.

This is the most lengthy task arising in the work, but a

MEMBERS' BALANCES

31st December, 1927

Sheet 1

No	Owing			In Advance			Lapsed
	f	s	d	f	s	d	
A 1344	-	-	-	-	-	-	
1473	-	-	-	-	-	-	
631	-	-	-	-	-	-	
469	-	-	-	-	-	-	
1486	-	-	-	-	1	6	
1272	-	-	9	-	-	-	
B 1445	-	-	-	-	-	-	
94	-	-	-	-	4	6	
508	-	1	6	-	-	-	
901	-	-	-	-	-	-	Lapsed
..

Sheet 10

(W) 1249	-	-	-	-	2	3	
Y 665	-	-	9	-	-	-	
1484	-	-	-	-	-	-	
Sheet 1 21	-	6	9	-	6	9	
38	-	3	-	-	8	3	
2 38	-	2	-	-	5	3	4
3 38	-	1	6	-	4	9	6
4 38	-	8	-	-	7	-	7
5 38	-	12	-	1	2	3	5
6 38	-	18	9	1	9	3	4
7 38	-	9	-	-	4	6	5
8 38	-	2	3	2	17	3	5
9 38	-	4	6	-	2	3	6
363	£3	7	9	£7	7	6	45

45 Deduct Lapsed Members

318 Total Membership

CLUB ACCOUNTS

TREASURER'S CASH BOOK

RECE

Date		Shares	Subscriptions	Rules and Papers	Bar Receipts	Billiards and Games	Whist Drives, Concerts, Dances
1927	b/f	£ 3 5 d	£ 94 4 4	£ 2 2 9	£ 35 10 19 8	£ 85 11 8 8	£ 49 9 6
Dec 1		3 9 -	94 4 4	2 2 9	5 3 9	3 6	
2			1 -		12 10 6	1 -	
3				5 -	12 18 1	8 1	
4				9	9 7 -	1 10 -	
..					
27		1 -	7 9		14 14 7	6 -	3 10 -
28			1 6		17 19 1	3 -	
29		1 -	4 6		6 10 6	2 6	Fees
30			7 -	9	8 7 10	4 -	3 7 6
31			1 2 -		16 5 6	2 16 5	Phone
c/f		3 18 -	104 5 7	2 5 -	3907 1 9	95 18 2	58 7 -

ANNUAL BALANCING AND ACCOUNTS

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IPTS

Folio 13

2	9	9	Fees					1	3	2	10	5	2	7	3	21	7	10	65	1	10		
1	13	8	Phone					1	-	3	15	3	2	14	6	23	8	6					
25	9	-	66	7	3	3	2	-	13	16	6	126	9	8	463	15	4	4870	15	3	4984	14	2

CLUB ACCOUNTS

PAY

Date	Particulars	Voucher Number	Paid by Cheque	Bar	Billiards and Games
1927 Dec 5	P C Treasurer Steward	b/f £12 10 - 2 1 3 _____	£ 4418 1 II 5 d	£ 2378 II 2 s d	£ 8 10 2 s d
12	do	II 8 - 16 10 _____	PCB 14 II 3	PCB 12 4 10	
19	do	II 10 - 1 17 6 _____	PCB 13 7 6		
26	do	II 1 - 1 9 5 _____	PCB 12 10 5 PCB _____ PCB _____	4 16 -	
	Treasurer for month per Steward for month per				
	Balance Dr £4990 14 2 Cr 4470 15 II _____		4470 15 II 2383 7 2		8 10 2
	31st Dec, 1927 £519 18 3 _____				
1928 Jan 10	December Accounts— British Brewery, Ltd Bottling Stores, Ltd Distillery Co., Ltd Mineral Water Co., Ltd Tobacco Distributors, Ltd A Baker General Stores . B Butcher Dairy Company Coal and Coke Co Rent £56 5 - Less Income-tax 45 - Income-tax, Schedule A— Club £45 - - Extensions 4 10 - Water Board Gas Company Electricity Stocktaker		102 17 6 26 3 6 78 11 11 24 8 6 5 8 4 18 II 39 18 3 5 - 6 9 II 4 - - 11 5 - 49 10 - 2 14 6 4 1 2 42 16 1 1 12 6 c/f	102 17 6 26 3 6 78 11 11 24 8 6 5 8 4 18 II 36 19 2 5 - 6 9 II - - - 11 5 - 49 10 - 2 14 6 4 1 2 42 16 1 1 12 6 4870 12 6 2664 5 5	8 10 2

ANNUAL BALANCING AND ACCOUNTS

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MENTS

Folio 13

TREASURER'S CASH BOOK

RECE

Date		Shares	Subscriptions	Rules and Papers	Bar Receipts	Billiards and Games
1927 Dec 31	Brought forward <i>Deduct amounts set off per contra—</i> 'Phone receipts } Charity Fete Entertainments Billiards	£ 3 18 -	£ 104 5 7	£ 2 5 -	£ 3907 1 9	£ 95 18 2
		3 18 -	104 5 7	2 5 -	3907 1 9	87 8 -
		GL 1	GL 14	GL 17	GL 16	GL 17

ANNUAL BALANCING AND ACCOUNTS

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IPTS

Folio 14

Whist Drives, Concerts, Dances	Sundries	Children's Party Fund	British Legion				Machines	Lettings Ledger	Daily Total	Paid to Bank			
			E Fees	Subsns									
£ 5 8 5 8	s 7 6	d - - -	£ 2 5 6 6	s 9 7	d - 3	£ 1 3 2	£ 1 3 - 1	s 1 6 6 9	d 8 8	£ 4 6 3 4 6 3	s 1 5 6	d 4 - -	
			D e p o s i t	I n t e r e s t	R e s t	P e r	P a s s	B o o k		£ 4 8 7 0 4 8 7 6	s 1 5 1 5	d 3 3	
											£ 4 9 8 4 4 9 9 0	s 1 4 1 4	d 2 2
5 0 1 4 5 0 1 4	8	9 1 2 1 0											
7 1 2 4	2 1 1 6 2	6 6 7 3	3 2	-	1 3 1 6 6	1 2 6 9 8	4 6 3 1 5 4						
GL 1 7	GL 1 7	GL 1 5	GL 1 3	GL 1 3	GL 1 7	GL 1 1				£ 4 9 9 0	s 1 4	d 2	
V i s i t o r s Dep Int	3 1 9 1 8 1 4 5						D e t a i l l e d P o s t i n g s a l s o t o L e t t i n g s L e d g e r						
	2 1 1 6 2												
							S U M M A R Y O F C A S H A C C O U N T						
							B a l a n c e , 1 s t J a n , 1 9 2 7	5 3 6 5 4					
							R e c e i p t s a s a b o v e	4 8 7 6 1 5 3					
										£ 5 4 1 3	- 7		

CLUB ACCOUNTS

PAY

Date	Particulars	Voucher Number	Paid by Cheque	Bar	Billiards and Games	Newspapers, etc.
1927 Dec 31	Brought forward		£ 4870 12 6	£ 2664 5 5	£ 8 10 2	£ 20 10 6
	Deduct amounts set off per contra—					
	'Phone receipts £ 4 7 4					
	Charity Fete . 5 5 6					
	<u>£ 9 12 10</u>					
	Entertainments					
	Billiards .				8 10 2	
	Balance carried forward		£ 120 1 8	£ 2664 5 5	- - -	20 10 6
			£ 4990 14 2	GL 16	CB contra	GL 17
YEAR ENDED 31ST DEC., 1927						
	Payments 1926 Account, CB	I	422 6 5	296 5 6	3 9 3	1 12 5
	Payments 1927 Account, CB	I 3	4470 15 11	2383 7 2	8 10 2	17 11 5
			4893 2 4	2679 12 8	11 19 5	19 3 10
	Balance, 31st Dec., 1927		519 18 3			
			£ 5413 - 7			

ANNUAL BALANCING AND ACCOUNTS

45

MENTS

Folio 14

detailed examination of the cards is of definite informative value.

The total membership can be checked against the Share Capital Account, and the cards of members lapsed under the rules can be removed from the "live" file. The figure of forfeited shares will be ascertained and also the total subscriptions in arrear and in advance.

Stocks, etc.

The Stock will have been valued by the professional stock-taker, and this figure, the subscription balances, and the apportionments and adjustments above referred to, will require to be introduced into the Trial Balance figures on preparing the accounts. The allocation for depreciation will also require to be made. These amounts may be introduced into the General Ledger Accounts in the manner shown, preserving the double entry as indicated on page 47.

Closing Entries.

The balances may now be transferred to the Income and Expenditure Account or brought down as Balance Sheet figures, according to their nature.

The entries to close the books will be made in the process of the work. The treatment of the various items is shown in the General Ledger Accounts illustrated, the closing entries being in italics.

The open balances brought down for inclusion in the Balance Sheet will appear in Trial Balance form as shown on page 48.

Annual Return.

The preparation of the Annual Accounts, in the form prescribed in the Annual Return required by the Registrar, can now be readily completed from the books. A comparison of the Return with Accounts Nos 16, 17, and 18 of the General Ledger and with the closing Trial

RESERVES AND APPORTIONMENTS

31st December, 1927

Led folio		Dr	Cr
		£ s d	£ s d
16	Stock (Balance brought forward 1st Jan , 1928)	<i>Dr</i> 113 18 5	
16	<i>To Bar Account</i> Value of Stock at 31st Dec , 1927		113 18 5
14	Subscriptions	<i>Dr</i> 7 7 6	
14	<i>To Members in advance</i> (Balance brought forward 1st Jan , 1928)		7 7 6
14	Members in arrears (Balance brought forward 1st Jan , 1928)	<i>Dr</i> 3 7 9	
14	<i>To Subscriptions</i>		3 7 9
3	Loan Stock Interest	<i>Dr</i> 1 5 10	
3	<i>To Sundry Creditors</i> (Balance brought forward 1st Jan , 1928 Two months Interest accrued at 5% p a on £155)		1 5 10
1	Share Capital	<i>Dr</i> 2 5 -	
18	<i>To Income and Expenditure Account</i> 45 Shares forfeited		2 5 -
17	Income and Expenditure Account	<i>Dr</i> 235 2 4	
8	<i>To Depreciation Account—</i> <i>Additions to Premises</i> Being 10% of Cost based on term of Building Licence for semi-permanent structure		154 17 10
	<i>Adaptation of Premises</i> Being 7½% p a on written-down value in accordance with Rules		19 2 6
	<i>Furniture and Fittings</i> Being 10% p a on written-down value in accordance with Rules		61 2 -
		£363 6 10	£363 6 10

CLOSING TRIAL BALANCE

31st December, 1927

(Accounts for Balance Sheet)

(Statement III, Annual Return)

Ledger A/c No		Dr			Cr		
		f	s	d	f	s	d
1	Share Capital						
2	5% Loan Stock	155		-			
3	Interest on Loan Stock	1	5	10			
4	United Services Fund						
5	Leasehold Premises	1,548	18	5			
6	Adaptation of Premises	347	-	-			
7	Furniture & Fittings						
8	Depreciation Account—						
	Leasehold Premises	1,805	18	5			
	Adaptations	988	10	6			
9	Furniture & Fittings	734	9	6			
	Suspense Account—	111	3	6			
	Deposit				1	-	-
	Rates in advance				25	-	-
10	Cash Floats—						
	Hon Treasurer				20	-	-
	Petty Cash						
	Steward Petty Cash	5	-	-			
	Steward Bar Tills	15	-	-			
11	Lettings Ledger Balances				20	-	-
13	British Legion Branch				37	7	6
14	Subscriptions						
15	Children's Party Fund				3	7	9
16	Bar Account, Stock on hand						
18	Income and Expenditure Account				113	18	5
19	General Reserve Fund						
20	Deposit Account	900	-	-			
Cash Book	Current Account	519	18	3			
	Accounts owing (as per Cash Book—				1,419	18	3
	For Refreshments	280	18	3			
	For Management Expenses	118	18	4			
					399	16	7
					£4,525	-10	
					£4,525	-10	

II. (A)—REFRESHMENTS ACCOUNT

	<i>s</i>	<i>d</i>	<i>s</i>	<i>d</i>	<i>s</i>	<i>d</i>
Refreshments purchased	2,664	5	6	6	3,907	1
Refreshments supplied						
Dividends on Purchases						
Discounts on Purchases						
Value of Stock of Refreshments, etc., at beginning of year	105	6	7	6	113	18
Value of Stock of Refreshments, etc., at end of year, as per Balance Sheet (III)	1,251	8	2	2		
Balance—Gross Profit to Account II (B)						
Total	£4,021	—	—	—	£4,021	—

II. (B)—PROFIT AND LOSS ACCOUNT

EXPENDITURE	INCOME		
	<i>s</i>	<i>d</i>	Gross Profit from Account II (A)
Gross Loss from Account II (A)			1,261 8 2
Purchases of Games, Utensils, etc., which it is not desired to include as Assets in the Balance Sheet (III)			87 8 —
Entertainments			7 12 4
Newspapers, Periodicals, etc	20 10	6	Newspapers, Periodicals, etc
Interest on Current Account with Bank			
Salaries and Wages	62 2	9	
Fees for Audit (not to include accounting charges)	7 7	—	473 16 —
Rent	225	—	
Rates, Taxes, and Insurance	149 6	2	
Printing, Postage, and Stationery	28 17	1	
Coal, Gas, and Electric Light	214 3	8	
Repairs	32 8	—	
Other Management Expenses			
Stock-taking	19 10	—	2 5 —
Sundries	35 3	4	
Interest and Profits on Investments			18 14 5
Total	1,386 14 —		

Depreciation—

Club Premises
Furniture and Fixtures
Games, etc

Interest—

Deposits
Mortgages
Loan Stock
Other Loans
Bank Current Advances
Officers', etc., Guarantee Deposits

Bad Debts

Depreciation of Investments (to be specified)—

Other Expenditure (to be specified)—

Balance of Profit to Account II (C)

Total

£2,076 13 8

£	5	4
174	-	
61	2	

Total

235

126

£	5	4
.		
3	3	4

Total

3 3 4

9 8

Other Income (to be specified)—

Automatic Machines

126

2 4

9 8

Balance of Loss to Account II (C)

Total

£2,076 13 8

Balance will illustrate Accounts II (A), II (B), and II (C), and Account III. (See pp. 49, 50/51, 53 and 54/55.)

In addition to the Profit and Loss Accounts and Balance Sheet, a Cash Account (Account I of the Return) must also be included (See pp 56 and 57)

The cash figures can be obtained from the Cash Book with very little trouble On the receipts side the totals are as shown at the end of the year with the exception of the sundries items, which will require to be analysed. This can be done with very little expenditure of time.

On the payments side it will be necessary to add the amount of the outstanding accounts at the beginning of the year included in the previous year's working, to the total payments actually made to 31st December, and conversely to exclude the payments made after the 31st December in respect of accounts outstanding but not paid until after the Balance Sheet date (See the Cash Account Summary, C B , folio 14)

It should be noted that the bank balance is the actual figure at 31st December, and that the accounts paid in January are liabilities at 31st December, and must be shown as such

It may also be noted that at the end of the following year (1928), the cash payments to be brought forward from the previous year (1927) for inclusion in the Cash Account for 1928, will be the difference between the final total and the intermediate total at 31st December

Variations.

Many detailed variations may arise with different clubs in actual practice, and it is impossible to incorporate all such in one set of examples, but it is hoped sufficient detail has been introduced to cover the principle involved in dealing with most matters not specifically illustrated

For example, surplus profits may be invested in the purchase of the club buildings or in interior developments of a capital nature or in a variety of other ways. The

II. (C)—APPLICATION OF PROFIT

	<i>s</i>	<i>d</i>	<i>s</i>	<i>d</i>	<i>s</i>	<i>d</i>
Balance of Loss brought forward from last year					£ 70	8 8
Balance of Loss, from Account II (B)					427	3 6
Interest on Shares					2	5 —
Subscriptions to Charitable and other Objects	5	4	—			
Appropriations to—						
Reserve Fund						
General Fund	400	—				
Other applications (to be specified)—						
Profit unappropriated and carried to next year, as per Balance Sheet (III)	94	13	2			
Total					£ 499	17 2

CLUB ACCOUNTS

III. BALANCE

CAPITAL AND LIABILITIES			£	s	d
Share Capital—					
Amount issued					
Amount paid up				15	18
Due to Creditors for Loans and Interest, viz.—					
Deposits					
Mortgages on Club Premises					
Loan Stock			156	5	10
Other Loans					
Bankers' Overdrafts					
	Total				156 5 10
Other Liabilities, viz.—					
Balance due to Treasurer (or other Officer), as per Account I					
Guarantee Deposits					
*Suspense Account—					
United Services Fund			900	—	—
Amount owing by Society—					
For Refreshments			280	18	3
For Management Expenses			118	18	4
For—					
Subscriptions in advance			7	7	6
British Legion			9	6	11
Children's Party Fund			54	5	—
Lettings in advance			3	2	6
	Total				1,373 18 6
Balances of Profit and Reserve, viz.—					
Balance of Profit unappropriated and carried to next year, as per Account II (C)			94	13	2
Reserve Funds, viz.—					
General		Fund	1,600	—	—
		Fund			
		Fund			
	Total				1,694 13 2
	Total				£3,240 16 6

State here Total amount invested in other registered Industrial and Provident Societies including cash
 • The following statement may be completed as an alternative to the treatment provided for in the
 Trustees out of the United Services Fund and expended on behalf of the Society in—
 tutes a charge upon the Society's assets

Signature of Secretary _____ Address _____

The undersigned, being a Public Auditor appointed by H M Treasury, having had access to all the
 Return, and verified the same with the Books, Deeds, Documents, Accounts and Vouchers relating
 to a Special Report dated the _____ day of _____] ↑
 Signature _____ Date of completion of audit— 193

† If no Special Report is made, the words in brackets should be struck out. The Auditor must
 ance with law A copy of the Special Report must be sent to the Registrar with this Return

The Address to which Rules, Returns and other Documents should be sent is as follows—
 England & Wales. Registry of Friendly Societies, Central Office, 17 North Audley Street, London, W. 1

SHEET

ASSETS, ETC	£	s	d
Value of Stock of Refreshments, etc., as per Account II (A)		113	18
Value of Club Premises	1,895	18	5
Cost Value	845	13	-
Depreciation			
Value of Furniture and Fittings—		1 050	5
Cost Value	988	10	6
Depreciation	438	12	4
Value of Games, etc.		549	18
Investments, viz.—			2
Land and Buildings			
Mortgages			
Industrial and Provident Societies—			
Shares			
Loans and Deposits			
Other Securities (to be specified)—			
Shares—		State Nominal Value of Stocks, etc	
Loans, etc			
		Total	
Other Assets, viz.—			
Cash on Current and Deposit Accounts—			
in C W S Bank	1 419	18	3
in _____ Bank	20	-	-
in hand of Treasurer	20	-	-
" " Secretary			
" " Steward			
Total Cash in hand and at Bank, as per Account I	1,459	18	3
Amount owing by Members for (to be specified)—			
Subscriptions in arrear	3	7	9
Expenses prepaid	25	-	-
Other Assets (to be specified)—			
Lettings	37	7	6
Deposits	1	-	-
		Total	1,526
Balance of Loss carried to next Year, as per Account (C)		13	6
		Total	£3 240
		15	6

Balance at C W S Bank £_____

Return, viz.—CONTINGENT LIABILITY—An amount of £_____ has been received by
Under the terms of the deeds governing such advances, the amount, in certain contingencies, consti

Signature of Chairman _____ Address _____

Books, Deeds, Documents and Accounts of the Society, and having examined the foregoing Annual
thereto, now signs the same as found to be correct, duly checked and in accordance with law [subject

Address _____

make a Special Report if in any respect the Annual Return is incorrect, unvouched, or not in accord-

I. CASH ACCOUNT

1

८

Newspapers, Periodicals, etc	104	5	7	Entertainments	60	14	8
Donations and Subscriptions	3	1	9	Newspapers, Periodicals, etc	19	310	
Fees and Fines	2	5	-	Expenses of Management	1,395	1	4
Rules and Passes or Contribution Books	18	14	5	Interest on Shares, Deposits, etc	8	6	8
Interest and Profits on Investments				Subscriptions to Charitable and other objects	6	4	-
Interest on Bank Current Account				Other Payments (to be specified)—	6	4	
Other Receipts (to be specified)—				Games— <i>upkeep</i> —	11	19	5
Telephones	4	7	4	Charity Fund	5	6	
Charity Fund	5	5	6	Children's Party Fund	58	18	-
Children's Party Fund	60	7	3	British Legion	13	12	9
British Legion	16	18	6				
Machines	126	9	8				
Lettings	403	15	4				
				TOTAL PAYMENTS	4,293	2	4
				Balance due to Bankers on Overdraft at beginning of year			
				Balance due to Treasurer (or other Officer) at beginning of year			
				Balance of Cash in Hand and at Bank at end of year, as per Balance Sheet III	1,459	18	3
				Total	£5,753	-	7

club may have mortgages to redeem and appropriate its surplus to a Special Reserve Account for this purpose, with a corresponding Sinking Fund investment. Again, its trading account may show other or wider activities, but however this may be the forms and books illustrated should, in the main, be adequate to meet the case.

APPENDIX
GENERAL LEDGER ACCOUNTS

SHARE CAPITAL

<i>1927</i>	<i>Dec 31</i>	<i>To Income and Expenditure Account, being 45 Shares forfeited</i>	<i>GL 19</i>	<i>1927</i>	<i>Jan 1</i>	<i>By Balance brought forward, being 285 Shares of 1s each</i>	<i>CB 14</i>	<i>£ s d</i>	<i>£ s d</i>
		<i>,, Balance, being 318 Shares of 1s each.</i>	<i>c/d</i>	<i>15 18</i>	<i>-</i>	<i>Dec 31</i>	<i>..</i>	<i>Cash, 78 New Members</i>	<i>14 5</i>
				<i>£18</i>	<i>3</i>				<i>3 18</i>
				<i>£18</i>	<i>3</i>				<i>3 -</i>
						<i>1928</i>	<i>Jan 1</i>	<i>By Balance</i>	<i>15 18</i>
								<i>b/d</i>	

FIVE PER CENT LOAN STOCK

INTEREST ON LOAN STOCK

ACCOUNT No. 3

UNITED SERVICES FUND

ACCOUNT No 4

LEASEHOLD PREMISES				ACCOUNT NO 5			
		£	s	d			
1927 Jan 1	To Balance brought forward being expenditure on extensions to Buildings to date	1548	18	5			

ADAPTATION OF PREMISES				ACCOUNT NO 6			
		£	s	d			
1927 Jan 1	To Balance brought forward being expenditure on alterations to date	347	-	-			

FURNITURE AND FITTINGS

ACCOUNT No 7

DEPRECIATION ACCOUNT

ACCOUNT No 8

SUSPENSE ACCOUNT

ACCOUNT No 9

1927 Jan :	To Balance brought for- ward— Rates paid in advance Telephone Deposit .
	£ s d
	25 - -
	1 - -
	26 - -

CASH FLOATS

ACCOUNT No. 10

		Jan 1				To Balances brought forward—							
						Petty Cash—							
						Hon Treasurer							
						Steward							
						Bar Tills							
		£	s	d		£	s	d		£	s	d	
		20		—		—	—	—		—	—	—	
		5		—		—	—	—		—	—	—	
		15		—		—	—	—		—	—	—	
										40		—	

LETTINGS LEDGER ACCOUNT

RENTS RECEIVABLE ACCOUNT

LOCAL BRANCH BRITISH LEGION

ACCOUNT No 13

SUBSCRIPTIONS

ACCOUNT No 14

1927	Jan 1	To Balance brought forward, Subscriptions in arrear			1927	1	By Balance brought forward, Subscriptions in advance				
	" Income and Expenditure Account	GL 17	105	19	3		Cash Receipts	CB 14	9	15	9
	" Balance, Subscriptions in advance	c/d	7	7	6		" Balance, Subscriptions in arrears	c/d	104	5	7
									3	7	9
1928	Jan 1	To Balance	b/d	3	7	9	1928	1	By Balance	b/d	

CHILDREN'S PARTY FUND

ACCOUNT No. 15

BAR ACCOUNT
ACCOUNT II (A)—ANNUAL RETURN

ACCOUNT No 16

INCOME AND EXPENDITURE

ACCOUNT II (B)

**ACCOUNT—TRADING
ANNUAL RETURN**

ACCOUNT No 17

INCOME AND EXPENDITURE ACCOUNT—APPROPRIATIONS
ACCOUNT II (C) ANNUAL RETURN

GENERAL RESERVE ACCOUNT

<i>1927</i>	<i>Dec 31</i>	<i>To Balance</i>	<i>c/d</i>	<i>s</i>	<i>d</i>	<i>1927</i>	<i>Jan 1</i>	<i>By Balance brought forward</i>	<i>f</i>	<i>s</i>	<i>d</i>
						<i>Dec 31</i>	<i>1927</i>	<i>" Appropriation as per Income and Expenditure Account</i>	<i>1200</i>	<i>-</i>	<i>-</i>
								<i>GL 18</i>	<i>400</i>	<i>-</i>	<i>-</i>
									<i>1600</i>	<i>-</i>	<i>-</i>
									<i>f</i>	<i>1600</i>	<i>-</i>
										<i>b/d</i>	<i>1600</i>

DEPOSIT ACCOUNT

1927		To Balance brought forward
Jan	1	Cash
	31	"
Apr	30	Cash
	30	"
June	30	Cash
	30	"
Nov	30	Cash
	30	"

1028 Jan 1 To Balance

ACCOUNT NO 20

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